

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mike Mulkeen  
DOCKET NO.: 06-20991.001-R-1  
PARCEL NO.: 15-12-213-003-0000

The parties of record before the Property Tax Appeal Board are Mike Mulkeen, the appellant, by attorney Terrence Kennedy, Jr. of the Law Offices of Terrence Kennedy, Jr. of Chicago; and the Cook County Board of Review.

The property consists of a 13,800 square foot parcel improved with a two-story single family dwelling of masonry construction. The dwelling contains 4,732 square feet of living area with features that include one fireplace and a full unfinished basement. The dwelling is approximately 85 years old. The property is located in River Forest, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted description and assessment information on five comparables with the same classification code and neighborhood code as the subject property. The comparables were improved with two-story dwellings of masonry or frame and masonry construction that ranged in size from 3,504 to 4,658 square feet of living area. The comparable dwellings ranged in age from 78 to 96 years old. Each comparable had a basement; one comparable had central air conditioning; three comparables had one or two fireplaces; and four of the comparables had detached garages. These properties had total assessments that ranged from \$70,193 to \$97,881 and improvement assessments that ranged from \$55,289 to \$82,732 or from \$15.78 to \$18.27 per square foot of living area. The subject property has a total assessment of \$140,654 and an

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	14,904
IMPR.:	\$	81,584
TOTAL:	\$	96,488

Subject only to the State multiplier as applicable.

improvement assessment of \$125,750 or \$26.57 per square foot of living area. Based on this data the appellant requested the subject's total assessment be reduced to \$96,488.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$140,654 was disclosed. The subject had an improvement assessment of \$125,750 or \$26.57 per square foot of living area. The board of review indicated the subject property was purchased in May 2004 for a price of \$1,425,000. The board of review submitted no other evidence in support of its assessment of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

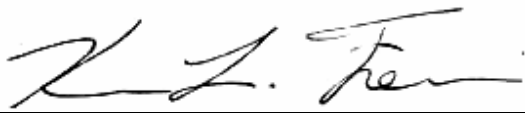
The appellant argued assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted.

The appellant in this appeal submitted evidence consisting of five comparables to demonstrate the subject dwelling was inequitably assessed. The comparables were similar to the subject in location, style, age, construction and features. These properties had total assessments that ranged from \$70,193 to \$97,881 and improvement assessments that ranged from \$55,289 to \$82,732 or from \$15.78 to \$18.27 per square foot of living area. The subject property has a total assessment of \$140,654 and an improvement assessment of \$125,750 or \$26.57 per square foot of living area. Both the subject's total assessment and improvement assessment are above the range established by the comparables. Although the board of review submitted information disclosing the subject sold in May 2004 for a price of \$1,425,000, it did not submit any evidence to refute the appellant's inequity argument. The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property based on a lack of assessment uniformity.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for

the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.